

HOUSE BILL 2396
By Rinks

AN ACT to amend Tennessee Code Annotated, Title 55, relative to registration taxes for certain motor vehicles owned by non-profit relief organizations.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 55-4-113(a), is amended by adding the following language as a new, appropriately designated subdivision:

(9) Non-profit relief organizations:

(A) Motor vehicles used exclusively by non-profit relief organizations in the ordinary course of business shall be classified by the commissioner and registered with the department as freight motor vehicles at the following taxes in lieu of those set out in subsection (a)(1):

For Class 1, 2 and 3 freight motor vehicles	\$35.00
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For Class 4, 5, and 6 freight motor vehicles	50.00
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For Class 5 through 11 freight motor vehicles, ten percent (10%)	
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of the amount listed in subsection (a)(1) for the respective class.

(B) An application for registration under this subdivision shall include:

(i) Proof of non-profit 501(c)(3) status; and,

(ii) A signed statement by an officer of the non-profit relief organization that the vehicle is being and will be used exclusively for and by the non-profit relief organization in the ordinary course of business.

(C) Motor vehicles registered pursuant to this subdivision shall display the name of the organization that owns it on each front door panel.

(D) When a freight motor vehicle registered pursuant to this subdivision is found in operation in violation of this subdivision, the non-profit relief organization shall be subject to assessment of a penalty by the department, which shall be twenty-five percent (25%) of such commercial license fee for the full year with no credit or rebate for any portion of the year in which a license is unused.

(E) Such penalties provided for in this subdivision shall be waived upon submission within thirty (30) days to the commissioner, of proof that the vehicle has been properly registered in the appropriate classification.

SECTION 2. This act shall take effect July 1, 2002, the public welfare requiring it.